

By the Committee on Government Efficiency Appropriations; and
Senators Atwater and Lynn

593-611A-05

1 A bill to be entitled
2 An act relating to relief for persons whose
3 primary residences were damaged by a named
4 tropical system; providing for reimbursement of
5 a portion of the ad valorem tax levied on a
6 house or other residential building if the
7 building is rendered uninhabitable due to a
8 named tropical system; requiring that
9 application for such reimbursement be made with
10 the property appraiser; providing application
11 requirements; requiring that the property owner
12 provide documentation that the property was
13 uninhabitable; requiring each property
14 appraiser to determine an applicant's
15 entitlement to reimbursement and the
16 reimbursement amount; providing a formula for
17 calculating the reimbursement amount; limiting
18 the reimbursement amount; requiring property
19 appraisers to submit reimbursement lists to the
20 Department of Revenue by a specified date;
21 requiring the Department of Revenue to
22 determine the total reimbursement payments;
23 providing a definition; authorizing an
24 applicant to file a petition with the value
25 adjustment board if the application for
26 reimbursement is not fully granted; requiring
27 that the department retain funds for the
28 purpose of paying claims that are subsequently
29 granted by a value adjustment board; providing
30 a penalty for giving false information;
31 requiring that undeliverable reimbursement

1 checks be forwarded to the certifying property
2 appraiser; providing appropriations; providing
3 for certifying forward unexpended funds;
4 providing for reimbursement of the state sales
5 tax paid on the purchase of a mobile home to
6 replace a mobile home that experienced major
7 damage from a named tropical storm; requiring
8 that application for such reimbursement be made
9 with the property appraiser; providing
10 application requirements; requiring that the
11 property owner provide documentation of damage
12 to the mobile home; requiring each property
13 appraiser to determine an applicant's
14 entitlement to reimbursement and the
15 reimbursement amount; limiting the
16 reimbursement amount; requiring property
17 appraisers to submit reimbursement lists to the
18 Department of Revenue by a specified date;
19 requiring the Department of Revenue to
20 determine the total reimbursement payments;
21 providing definitions; authorizing an applicant
22 to file a petition with the value adjustment
23 board if the application for reimbursement is
24 not fully granted; requiring that the
25 department retain funds for the purpose of
26 paying claims that are subsequently granted by
27 a value adjustment board; providing a penalty
28 for giving false information; providing an
29 appropriation; providing that the Legislature
30 intends for payments made under the act to be
31 considered disaster relief for purposes of the

1 Internal Revenue Code; providing an effective
2 date.

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4 Be It Enacted by the Legislature of the State of Florida:

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6 Section 1. Reimbursement for ad valorem taxes levied
7 on residential property rendered uninhabitable due to a named
8 tropical system.--

9 (1) If a house or other residential building or
10 structure that has been granted the homestead exemption under
11 section 196.031, Florida Statutes, is damaged so that it is
12 rendered uninhabitable due to a named tropical system during
13 2004, the ad valorem taxes levied for that house or other
14 residential building for the 2004 tax year shall be partially
15 reimbursed in the following manner:

16 (a) An application must be filed by the owner, on or
17 before March 1, 2005, with the property appraiser in the
18 county where the property is located. Failure to file such
19 application on or before March 1, 2005, constitutes a waiver
20 of any claim for partial reimbursement under this section. The
21 application must be filed in the manner and form prescribed by
22 the property appraiser.

23 (b) The application, attested to under oath, must
24 identify the property rendered uninhabitable by a named
25 tropical system, the date the damage occurred, and the number
26 of days the property was uninhabitable after the damage
27 occurred. Documentation supporting the claim that the property
28 was uninhabitable must accompany the application. Such
29 documentation may include, but is not limited to, utility
30 bills, insurance information, contractors' statements,
31

1 building permit applications, or building inspection
2 certificates of occupancy.

3 (c) Upon receipt of the application, the property
4 appraiser shall investigate the statements contained therein
5 to determine whether the applicant is entitled to a partial
6 reimbursement under this section. If the property appraiser
7 determines that the applicant is entitled to such
8 reimbursement, the property appraiser shall calculate the
9 reimbursement amount. The reimbursement shall be an amount
10 equal to the total ad valorem taxes levied on the homestead
11 property for the 2004 tax year, multiplied by a ratio equal to
12 the number of days the property was uninhabitable after the
13 damage occurred in 2004 divided by 366. However, the amount of
14 reimbursement may not exceed \$1,500.

15 (d) The property appraiser shall compile a list of
16 property owners entitled to a partial reimbursement. The list
17 shall be submitted to the Department of Revenue no later than
18 April 1, 2005, through an electronic, web-based application
19 provided by the department.

20 (e) Upon receipt of the reimbursement lists from the
21 property appraisers, the Department of Revenue shall disburse
22 reimbursement checks from its Administrative Trust Fund in the
23 amounts and to the persons indicated in the reimbursement
24 lists received from the property appraisers. Before disbursing
25 any reimbursement checks, the Department of Revenue shall
26 determine the total of all reimbursement requests submitted by
27 the property appraisers. If the total amount of reimbursement
28 requested exceeds the amount available for that purpose, the
29 department shall reduce all reimbursement checks by a
30 percentage sufficient to reduce total reimbursement payments
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1 to an amount equal to the appropriation, less any amount
2 retained pursuant to paragraph (2)(c).

3 (f) As used in this section, the term "uninhabitable"
4 means that a building or structure cannot be used during a
5 period of 60 days or more for the purpose for which it was
6 constructed. However, if a property owner is living in an
7 uninhabitable structure because alternative living quarters
8 are unavailable, the owner is eligible for reimbursement as
9 provided in this section.

10 (2)(a) The property appraiser shall notify the
11 applicant by mail if the property appraiser determines that
12 the applicant is not entitled to receive the reimbursement
13 that he or she applied for under this section. Such
14 notification must be made on or before April 1, 2005. If an
15 applicant's application for reimbursement is not fully
16 granted, the applicant may file a petition with the value
17 adjustment board for review of that decision. The petition
18 must be filed with the value adjustment board on or before the
19 30th day following the mailing of the notice by the property
20 appraiser.

21 (b) The value adjustment board shall consider these
22 petitions as expeditiously as possible at the same time it is
23 considering denials of homestead exemptions pursuant to
24 sections 194.032 and 196.151, Florida Statutes.

25 (c) By May 10, 2005, the property appraiser shall
26 notify the Department of Revenue of the total amount of
27 reimbursements denied for which a petition with the value
28 adjustment board has been filed. The Department of Revenue
29 shall retain an amount equal to the total amount of claims
30 which had petitions filed with the value adjustment board, or
31 \$1 million, whichever is less. This retained amount shall be

1 used for the purpose of paying those claims that were denied
2 by the property appraiser but granted by a value adjustment
3 board. The Department of Revenue shall distribute the
4 remaining funds in accordance with the provisions of paragraph
5 (1)(e) to those property owners whose applications for
6 reimbursement were granted by the property appraiser.

7 (d) The Department of Revenue may not pay claims for
8 reimbursement from the retained funds until all appeals to the
9 value adjustment board have become final. If reimbursements
10 made under paragraph (1)(e) were reduced by the Department of
11 Revenue, reimbursements granted by the value adjustment boards
12 shall be reduced by the same percentage. If the total adjusted
13 reimbursements approved by the value adjustment boards exceeds
14 the amount retained by the department for paying these
15 reimbursements, the department shall further reduce all
16 reimbursement checks by a percentage sufficient to reduce
17 total reimbursement payments to an amount equal to the amount
18 retained.

19 (3) Any person who knowingly and willfully gives false
20 information for the purpose of claiming reimbursement under
21 this section commits a misdemeanor of the first degree,
22 punishable as provided in section 775.082, Florida Statutes,
23 or by a fine not exceeding \$5,000, or both.

24 Section 2. The Department of Revenue shall forward all
25 undeliverable reimbursement checks to the certifying property
26 appraiser for subsequent delivery attempts.

27 Section 3. The sum of \$70,000 is appropriated from the
28 General Revenue Fund to the Administrative Trust Fund of the
29 Department of Revenue for the purpose of administering this
30 act.

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1 Section 4. Notwithstanding the provisions of section
2 216.301, Florida Statutes, to the contrary and in accordance
3 with section 216.351, Florida Statutes, the Executive Office
4 of the Governor shall, on July 1, certify forward all
5 unexpended funds appropriated pursuant to this act.

6 Section 5. The sum of \$20 million is appropriated from
7 the General Revenue Fund to the Administrative Trust Fund of
8 the Department of Revenue for purposes of paying a partial
9 reimbursement of property taxes as provided in this act.

10 Section 6. Reimbursement for sales taxes paid on
11 mobile homes purchased to replace mobile homes damaged by a
12 named tropical system.--

13 (1) If a mobile home is purchased to replace a mobile
14 home that experienced major damage from a named tropical
15 system, and if the damaged mobile home was the permanent
16 residence of a permanent resident of this state, the state
17 sales tax paid on the purchase of the replacement mobile home
18 shall be reimbursed in the following manner:

19 (a) An application must be filed on or before May 1,
20 2005, by the owner with the property appraiser in the county
21 where the damaged mobile home was located. Failure to file
22 such application on or before May 1, 2005, constitutes a
23 waiver of any claim for reimbursement under this section. The
24 application must be filed in the manner and form prescribed by
25 the property appraiser.

26 (b) The application, attested to under oath, must
27 identify the mobile home that experienced major damage from a
28 named tropical system and the date the damage occurred.
29 Documentation of major damage and a copy of the invoice for
30 the replacement mobile home must accompany the application.
31 Such documentation may include, but is not limited to,

1 insurance information or information from the Federal
2 Emergency Management Agency or the American Red Cross
3 attesting to the major damage of the mobile home.

4 (c) Upon receipt of the application, the property
5 appraiser shall investigate the statements contained therein
6 to determine whether the applicant is entitled to
7 reimbursement under this section. If the property appraiser
8 determines that the applicant is entitled to reimbursement,
9 the property appraiser shall calculate the reimbursement
10 amount. The reimbursement shall be an amount equal to the
11 state sales tax paid on the purchase price of the replacement
12 mobile home, as determined by the tax tables of the Department
13 of Revenue, which amount may not exceed \$1,500.

14 (d) The property appraiser shall compile a list of
15 mobile home owners entitled to reimbursement. The list shall
16 be submitted to the Department of Revenue by June 1, 2005,
17 through an electronic, web-based application provided by the
18 department.

19 (e) Upon receipt of the reimbursement lists from the
20 property appraisers, the Department of Revenue shall disburse
21 reimbursement checks from its Administrative Trust Fund in the
22 amounts and to the persons indicated in the reimbursement
23 lists received from the property appraisers. Before disbursing
24 any reimbursement checks, the Department of Revenue shall
25 determine the total of all reimbursement requests submitted by
26 the property appraisers. If the total amount of reimbursement
27 requested exceeds the amount available for that purpose, the
28 department shall reduce all reimbursement checks by a
29 percentage sufficient to reduce total reimbursement payments
30 to an amount equal to the appropriation, less any amount
31 retained pursuant to paragraph (2)(c).

1 (f) As used in this section, the term:

2 1. "Major damage" means that a mobile home is more
3 than 50-percent destroyed or that a mobile home cannot be
4 inhabited and cannot be repaired for less than the amount of
5 its value before the named tropical system.

6 2. "Permanent residence" and "permanent resident" have
7 the same meanings as provided in section 196.012, Florida
8 Statutes.

9 (2)(a) The property appraiser shall notify the
10 applicant by mail if the property appraiser determines that
11 the applicant is not entitled to receive the reimbursement
12 that he or she applied for under this section. Such
13 notification must be made on or before June 1, 2005. If an
14 applicant's application for reimbursement is not fully
15 granted, the applicant may file a petition with the value
16 adjustment board for review of that decision. The petition
17 must be filed with the value adjustment board on or before the
18 30th day following the mailing of the notice by the property
19 appraiser.

20 (b) The value adjustment board shall consider these
21 petitions as expeditiously as possible at the same time it is
22 considering denials of homestead exemptions pursuant to
23 sections 194.032 and 196.151, Florida Statutes.

24 (c) By July 10, 2005, the property appraiser shall
25 notify the Department of Revenue of the total amount of
26 reimbursements denied for which a petition with the value
27 adjustment board has been filed. The Department of Revenue
28 shall retain an amount equal to the total amount of claims
29 which had petitions filed with the value adjustment board, or
30 \$665,000, whichever is less. This retained amount shall be
31 used for the purpose of paying those claims that were denied

1 by the property appraiser but granted by a value adjustment
2 board. The Department of Revenue shall distribute the
3 remaining funds in accordance with the provisions of paragraph
4 (1)(e) to those mobile home owners whose applications for
5 reimbursement were granted by the property appraiser.

6 (d) The Department of Revenue may not pay claims for
7 reimbursement from the retained funds until all appeals to the
8 value adjustment board have become final. If reimbursements
9 made under paragraph (1)(e) were reduced by the Department of
10 Revenue, reimbursements granted by the value adjustment boards
11 shall be reduced by the same percentage. If the total adjusted
12 reimbursements approved by the value adjustment boards exceeds
13 the amount retained by the department for paying these
14 reimbursements, the department shall further reduce all
15 reimbursement checks by a percentage sufficient to reduce
16 total reimbursement payments to an amount equal to the amount
17 retained.

18 (3) Any person who claims reimbursement under section
19 1 of this act is not eligible for the reimbursement provided
20 by this section.

21 (4) Any person who knowingly and wilfully gives false
22 information for the purpose of claiming reimbursement under
23 this section commits a misdemeanor of the first degree,
24 punishable as provided in section 775.082, Florida Statutes,
25 or by a fine not exceeding \$5,000, or both.

26 Section 7. The sum of \$15 million is appropriated from
27 the General Revenue fund to the Administrative Trust Fund of
28 the Department of Revenue for the purposes of paying sales tax
29 reimbursements as provided in this act.

30 Section 8. It is the intent of the Legislature that
31 payments made to residents under this act shall be considered

1 disaster-relief assistance within the meaning of section 139
2 of the Internal Revenue Code.

3 Section 9. This act shall take effect upon becoming a
4 law.

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6 STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
7 COMMITTEE SUBSTITUTE FOR
8 SB 8-A

9 The committee substitute provides relief for owners of mobile
10 homes that were damaged by hurricanes or tropical storms by
11 reimbursing the state sales tax collected on mobile homes
12 purchased to replace those that sustained major damage. The
13 reimbursement is capped at \$1,500 and \$15 million is
14 appropriated from General Revenue to pay for reimbursement of
15 sales tax.

16 It makes the Department of Revenue, instead of the Chief
17 Financial Officer, responsible for disbursing the property tax
18 and sales tax reimbursements provided to hurricane and
19 tropical storm victims. It appropriates \$70,000 to the
20 department from General Revenue for the purpose of
21 administering the reimbursement programs.

22 It reduces the maximum reimbursement for property taxes from
23 \$2,000 to \$1,500.

24 It provides for an appeal to the value adjustment board if the
25 property appraiser determines that an applicant is not
26 eligible for reimbursement of sales or property taxes.

27 It provides that funds appropriated by this act shall be
28 certified forward.

29 It provides legislative intent that payments made under this
30 act are considered disaster relief as provided in the Internal
31 Revenue Code.